

WILMERHALE

VIA ECF

September 3, 2024

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Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: *In re Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, No. 18-md-02865-LAK*

Dear Judge Kaplan,

Defendants respectfully submit this letter motion to seal Exhibits 1 and 3 to the contemporaneously filed Declaration of Andrew S. Dulberg in support of Defendants' Opposition to SKAT's Motion *In Limine* to Exclude Evidence Defendants Claim Supports Their Comparative Fault or Statute of Limitations Defenses.

Both Exhibits 1 and 3 to the Dulberg Declaration have been designated "Confidential" pursuant to the Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials in this multi-district litigation (No. 18-md-2865, ECF No. 489). Under paragraph 15 of the Stipulated Protective Order, Defendants are thus required to file these discovery materials under seal absent the producing party's agreement to withdraw its confidentiality designations.

On September 3, 2024, Defendants asked SKAT whether it intends to maintain its confidentiality designations for Exhibits 1 and 3, and informed it that pending SKAT's response, Defendants will seek to file these exhibits under seal. If SKAT responds that it will agree to de-designate these exhibits, Defendants will re-file each exhibit publicly.

Respectfully submitted,

/s/ Andrew S. Dulberg

Andrew S. Dulberg

Wilmer Cutler Pickering Hale and Dorr LLP

Cc: All counsel of record (via ECF)